

WV State Auditor - Local Government Services Division - Review Sheet

County:	MASON				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	John Gerlach	General	General	Coal	Coal
Phone No:	304-675-1110	Fund	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	150,000	150,000	-	-
301-01	Property Tax Current Year	4,630,336	4,630,336		-
301-02-05	Prior Year Taxes	200,000	200,000		-
301-06	Supplemental Taxes	135,000	135,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	2,000	2,000		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	100,000	100,000		-
303	Dog Taxes	1,000	1,000		-
304	Property Transfer Tax	70,000	70,000		-
305	Coal Severance Tax	-	-	90,000	90,000
306	Gas & Oil Severance Tax	10,000	10,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	500	500		-
309	Hotel Occupancy Tax	6,000	6,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	15,000	15,000		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	120,000	120,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	6,000	6,000		-
329	Sheriff's Service of Process	2,500	2,500		-
330	Sheriff's Earnings	1,000	1,000		-
331	County Clerk's Earnings	80,000	80,000		-
332	Circuit Clerk's Earnings	20,000	20,000		-
333	Prosecuting Attorney's Earnings	500	500		-
334	Accident Reports	2,000	2,000		-
335	Motor Vehicle License Fee	3,000	3,000		-

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336	Map Sales	-	-	-
337	Clerk Deed Fees	-	-	-
339	Parks & Recreation Fees	-	-	-
340	Rents & Concessions	25,000	25,000	-
341	Landfill/Incinerator Fees	-	-	-
342	Airport Revenue	-	-	-
343	Cemetery Revenue	-	-	-
344	Ambulance Fees	-	-	-
345	Emergency Services Fees	-	-	-
346	Emergency 911 Fee	661,060	661,060	-
347	Special Patrol/Security Systems	-	-	-
348	Franchise Agreement	50,000	50,000	-
349	Inspection Fees	-	-	-
350	IRP Fees (International Reg. Plan)	20,000	20,000	-
351	Jail Fees	-	-	-
361	Fines, Fees & Court Costs	5,000	5,000	-
362	Regional Jail Operations Partial Reim.	50,000	50,000	-
365	Interest Earned	-	-	-
366	Miscellaneous Revenue	4,000	4,000	-
367	Sheriff's Commission	15,000	15,000	-
368	Confiscated Property	-	-	-
369	Commissions	-	-	-
370	Gaming Income	-	-	-
371	Recycling Programs	-	-	-
372	Filing Fees	-	-	-
373	Video Lottery	100,000	100,000	-
374	Planning Commission Revenue	-	-	-
375	Sale of Materials	-	-	-
376	Royalties	-	-	-
377	Sale of Bonds	-	-	-
378	Proceeds from Bond Restructuring	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-
381	Charges to Other Entities	-	-	-
382	Refunds/Reimbursements (External Sources)	30,000	30,000	-
383	Parking	-	-	-
384	Sale of Fixed Assets	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-
388	Transfers From Other Funds	-	-	-
390	Emergency 911 Reimbursement	-	-	-
391	Dog & Kennel Reimbursement	10,000	10,000	-
392	Concealed Weapons Reimbursements	-	-	-
393	Home Confinement Reimbursements	-	-	-

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394	General School Reimbursements	-	-		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	10,000	10,000		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	55,269	55,269		-
Total Revenues		6,590,165	6,590,165	90,000	90,000
General Government Expenditures					
401	County Commission	554,680	554,680	-	-
402	County Clerk	424,186	424,186	-	-
403	Circuit Clerk	335,055	335,055	-	-
404	Sheriff-Treasurer	269,120	269,120	-	-
405	Prosecuting Attorney	388,575	388,575	-	-
406	Assessor	293,589	293,589	-	-
407	Assessor's Valuation Fund	55,269	55,269	-	-
408	Statewide Computer Network	38,515	38,515	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	101,800	101,800	-	-
413	Elections-County Clerk	133,700	133,700	-	-
414	Elections-Circuit Clerk	4,700	4,700	-	-
415	Magistrate Court	2,050	2,050	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	515,230	515,230	90,000	90,000
425	Other Buildings	89,746	89,746	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	55,000	55,000	-	-
429	Regional Development Authority	4,024	4,024	-	-
430	Community Development	-	-	-	-
431	Economic Development	25,000	25,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	25,600	25,600	-	-

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435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-
Total General Government Expenditures		3,315,839	3,315,839	90,000	90,000
Public Safety Expenditures					
700	Sheriff-Law Enforcement	1,163,206	1,163,206	-	-
701	Sheriff-Service of Process	65,735	65,735	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	500,000	500,000	-	-
705	Home Confinement	199,150	199,150	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	30,000	30,000	-	-
712	Communication Center	661,060	661,060	-	-
713	Fire Department	143,000	143,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	122,500	122,500	-	-
716	Dog Warden/Humane Society	93,875	93,875	-	-
717	Central Garage	-	-	-	-

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718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	36,200	36,200	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
Total Public Safety Expenditures		3,014,726	3,014,726	-	-
Health & Sanitation Expenditures					
800	Local Health Department	25,000	25,000	-	-
801	Mental Health	10,000	10,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	1,000	1,000	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	5,000	5,000	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		41,000	41,000	-	-
Culture & Recreation Expenditures					
900	Parks & Recreation	16,000	16,000	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	13,100	13,100	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

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905	Fair Associations/Festivals	15,000	15,000	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	5,000	5,000	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	2,500	2,500	-	-
916	Library	65,000	65,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		116,600	116,600	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	20,000	20,000	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		20,000	20,000	-	-
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-

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Phone No:	304-675-1110	Fund	Fund	Fund	Fund
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	82,000	82,000	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		82,000	82,000	-	-
SUMMARY					
General Government Expenditures		3,315,839	3,315,839	90,000	90,000
Public Safety Expenditures		3,014,726	3,014,726	-	-
Health & Sanitation Expenditures		41,000	41,000	-	-
Culture & Recreation Expenditures		116,600	116,600	-	-
Social Services Expenditures		20,000	20,000	-	-
Capital Projects Expenditures		82,000	82,000	-	-
GRAND TOTAL ALL EXPENDITURES		6,590,165	6,590,165	90,000	90,000
TOTAL REVENUES		6,590,165	6,590,165	90,000	90,000

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	10,000
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Fiscal Year: 2009 - 2010

Contact: John Gerlach

Phone No: 304-675-1110

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Expenditure

General Government	<u>10,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>10,000</u>

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Press Control G for Correction List

306 The anticipated expenditures equal to the amount estimated from gas and oil sev. tax should be on Page
617 Amount budgeted for the Prosecuting Attorney's Institute Premium should be \$ 4800
Assessor's Supplemental Salary exceeds allow maximum